

## Accountable Officer's report



Looking back, it has been a momentous year for Scotland with the referendum campaign igniting debate across the country. Further devolution was already under way in the 2012 Scotland Act and we covered this in a detailed report on preparations for the transfer to the Scottish Parliament of stamp duty, landfill tax and the Scottish Rate of Income Tax.

The Smith Commission recommended that the Scottish Parliament should seek to expand and strengthen the independent scrutiny of public finances. The need for comprehensive, reliable and transparent financial reporting within a robust fiscal framework has never been stronger and we are supporting the Public Audit Committee as it considers what this means for its future role.

There have also been significant changes in how we carry out our work such as audits for the new single police and fire authorities.

Like all public bodies we need to continue to adapt, improve and become more efficient to respond to significant challenges. This provides the bedrock for our ambition to be a world-class audit organisation that improves the use of public money.

None of this would be possible without the efforts of our people – I am profoundly grateful to my colleagues and to fellow board members for all their hard work and continued support.

These are exciting times for Audit Scotland and we're ready to meet the opportunities and challenges that lie ahead.

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Scotland's public finances are on the cusp of significant change and audit must respond to this

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**Caroline Gardner**  
Accountable Officer